

## **4—Routine Maintenance Definitions**

<b>Overview of Routine Maintenance Definitions</b>	Routine Maintenance, also known as preventive, preventative or cyclical maintenance, is an essential part of the on-going care and upkeep of any building.
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<b>FY2009 Appropriation Language</b>	The FY2009 appropriation language from Senate File 2432 reads as follows:
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*[From the Rebuild Iowa Infrastructure Fund]  
“For routine maintenance of state buildings and facilities, notwithstanding section 8.57, subsection 5, paragraph “c” [of the Code of Iowa]:  
[FY 2008=2009] ..... \$3,000,000.00.”*

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**Routine Maintenance Definition**

For the purpose of this appropriation, Routine Maintenance shall be defined as follows:

*Expenditures made for the regular upkeep of physical properties (i.e. Land, Buildings, and Equipment) including recurring, preventive and on-going maintenance necessary to delay or prevent the failure of building systems and equipment. This includes systems and equipment that may not be critical or essential to the operation of a building as well as those systems and equipment that are critical or essential. For purposes of this definition, building operational costs are not considered routine maintenance. Tangible personal property as defined in this section shall not be eligible for routine maintenance funds.*

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**Examples of Routine Maintenance**

Examples of Routine Maintenance include:

- Filter changes
- Painting
- Re-roofing
- Equipment change-out
- Caulking
- Sealing
- Minor repair of components
- Upgrades of components, or
- Other activities planned and performed at regular intervals normally established by manufacturers or associations and based on testing or other evidence indicating the maintenance work is necessary to extend the life or prevent the premature failure of building components or equipment.

Intervals for Routine Maintenance can be as frequent as several times a day or longer than a decade.

**Specific Examples of Routine Maintenance**

Specific examples of Routine Maintenance include:

- Parking lot upkeep
- Cracked sidewalk repairs
- Limited asbestos removal (associated with other routine maintenance work)
- Client damage when the responsible party cannot be billed
- Routine tuck pointing
- Preventive exterior siding replacement
- Repair or replacement of windows and doors, generally on a limited basis only (repair or replacement of all windows in a building as a single project, for example, shall be considered as a major maintenance project without prior approval of the Vertical Infrastructure Advisory Committee)

- Faulty lock and hardware repair or replacement, generally on a limited basis only (repair or replacement of all hardware in a building as a single project, for example, shall be considered as a major maintenance project without prior approval of the Vertical Infrastructure Advisory Committee)
- Replacement floor tile/carpeting
- Replacement compressors
- Steam expansion joint replacement
- Plumbing repairs
- Replacement of faulty lights/fixtures/wiring, on a limited basis
- Upkeep and upgrades of alarm detector/surveillance and energy management systems
- Cost of chemicals, etc., required to perform preventative maintenance, e.g., for boilers
- On-going contracts for preventative maintenance, e.g., elevator contracts and chiller contracts
- Specialized cleaning supplies, e.g., diamond tipped cleaning tools and jewelers' rouge for marble floors
- Improvements to and upkeep of grounds such as new sections of sidewalks necessary to prevent damage to lawns or replacement plantings, particularly if the plantings have been donated
- Preventive maintenance items identified in RSMeans Facilities Maintenance & Repair Cost Data 2000, Pages II-1 through II-173, relating to "real property" only and excluding items defined as "tangible personal property" in this section.
- Pest control as it relates to protecting structures
- Fire alarm and security system maintenance
- Deep cleaning of carpets required because of unforeseen circumstances including severe weather
- Conduit for computer and telephone wiring; not the wiring

Additional items not listed may be included upon mutual agreement between the agency involved, the Department of Administrative Services, General Services Enterprise, and the

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Iowa Vertical Infrastructure Advisory Committee.

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**Tangible Personal Property Not  
Included**

Major maintenance and routine maintenance funds are reserved, generally, for real property rather than for tangible personal property. The booklet “Contractors Guide to Iowa Sales Tax,” published by the Iowa Department of Revenue , (updated on the web on 7/6/06, <http://www.iowaccess.org/tax/educate/78527.html>) provides definitions and examples for distinguishing between “real property” and “tangible personal property.” (The following language includes excerpts from of this booklet.)

“Machinery and equipment” includes property that is tangible personal property when it is purchased and remains tangible personal property after installation. Generally, tangible personal property can be moved without causing damage or injury to itself or to the structure, and it does not in any other manner constitute an integral part of a structure. For example, window air conditioners are not considered real property when installed. Machinery and equipment that is not permanently annexed to the realty remains tangible personal property after installation.

Items that are manufactured as tangible personal property can, by their nature, become structures. However, the determination must be made on an item-by-item basis. Following is a list of standards courts have used to make these decisions.

- The degree of architectural and engineering skills necessary to design and construct the structure
  - The overall scope of the business and the contractual obligations of the person designing and building the structure
  - The amount and variety of materials needed to complete the structure, including the identity of
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materials prior to assembly and the complexity of assembly

- The size and weight of the structure
- The permanency or degree of annexation of the structure to other real property that would affect its mobility
- The cost of building, moving or dismantling the structure

For taxing purposes in Iowa, carpeting is considered to be tangible personal property, not building material. Floor coverings other than carpeting are considered to be building materials if they are shaped to fit a particular room and are permanently attached to the floor. For the purposes of major and routine maintenance, carpeting shaped to fit a particular room and permanently attached shall be eligible for routine and major maintenance funding.

Examples of tangible personal property and property that under normal circumstances becomes part of realty are included in Appendix D of the booklet (text from Appendix D follows).

The following is a list of property that under normal conditions remains tangible personal property after installation. The list is not complete and is for illustrative purposes only.

- Furniture, radio and television sets and antennas, washers and dryers, portable lamps, home freezers, portable appliances and window air conditioning units
  - Portable items such as casework, tables, counters, cabinets, lockers, athletic and gymnasium equipment and other related easily movable property attached to the structure
  - Machinery, equipment, tools, appliances, and materials used exclusively as such by manufacturers, industrial
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processors and others performing a processing function with the items

- Office, bank and savings and loan association furniture and equipment, including office machines
- Radio, television and cable television station equipment, but not broadcasting towers
- Certain equipment used by restaurants and in institutional kitchens; for instance, dishwashers, stainless steel wall cabinets, stainless steel natural gas stoves, stainless steel natural gas convection ovens, and combination ovens and steamers with stands
- In addition to these items identified by Revenue and Finance as tangible personal property, the Vertical Infrastructure Committee considers equipment that is not built-in, such as residential refrigerators and ovens, to be considered tangible personal property, and therefore, not eligible for routine or major maintenance.

The following is a list of property that under normal circumstances becomes a part of realty. The list is not complete and is offered for illustrative purposes only.

- Boilers and furnaces for space heating
  - *Built-in* household items such as kitchen cabinets, dishwashers, sinks (including faucets), exhaust and ceiling fans, garbage disposal and incinerators
  - Buildings and structural and other improvements to buildings, including awnings, canopies, foundations for machinery, floors (including computer room floors), walls, general wiring and lighting facilities, roofs, stairways, stair lifts, sprinkler systems, storm doors and windows, door controls, air curtains. Loading platforms, central air conditions units, building elevators, sanitation and; plumbing systems, and heating, cooling and ventilation systems
  - Fixed (year-round) wharves and docks
  - Mobile and modular homes installed on foundations
  - Improvements to land including retaining walls, roads,
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walks, bridges, fencing, railway switch tracks, ponds, dams, ditches, wells, underground irrigation systems, drainage, storm and sanitary sewers, and water supply lines for drinking water, sanitary purposes and fire protection

- Planted nursery stock
  - Residential water heaters, water softeners, intercoms, garage door opening equipment, pneumatic tube systems and music and sound equipment (except portable equipment)
  - Safe deposit boxes, drive up and walk up windows, night depository equipment, remote television, auto teller systems, vault doors, and camera security equipment (except portable equipment)
  - Seating in auditoriums and theaters and theater stage lights (except portable seating and lighting)
  - Silos and grain storage bins
  - Storage tanks constructed on the site
  - Swimming pools (wholly or partially underground, except portable pools)
  - Truck platform scale foundations
  - Walk-in cold storage units becoming a component part of a building
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**Building Operations Not Included**

For the purpose of this appropriation, custodial services and other day-to-day activities required for the daily operation of a building or facility are considered Building Operations and are not eligible for Routine Maintenance funding. Examples of Building Operations include:

- Costs of cleaning facilities.
- Costs of obtaining elevator permits, other permits and licenses.
- Normal operation of boilers, chillers, generators, water softeners and other equipment.
- Inspections of fire alarm and sprinkler systems, elevators and security systems
- Other items related to the day-to-day operations of a facility.
- Actions to reduce utility consumption
- General maintenance items identified in RSMeans Facilities Maintenance & Repair Cost Data 2006, Pages III-1 through III-11.

Any questions or disputes on distinctions between Building Operations and Routine Maintenance will be resolved upon mutual agreement between the agency involved, the Department of Administrative Services, General Services Enterprise, and the Iowa Vertical Infrastructure Advisory Committee.

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